

EXHIBIT C

AFFIDAVIT OF SERVICE BY MAIL

SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF NEW YORK

CASE NO: 150320/2019

Plaintiff / Petitioner: RAHUL MANCHANDA

vs.

Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD

I Nasim Dehghani being duly sworn deposes and says: that deponent is not a party to this action, is over 18 years of age

That on Jan 25, 2019 deponent served the within:

SUMMONS, COMPLAINT, EXHIBITS on INTERNAL REVENUE SERVICE at the address 290 BROADWAY, NEW YORK, NY 10007 by enclosing a copy of same in a postpaid wrapped properly addressed to the above recipient at and deposited said wrapper in (a post office) official depository under exclusive care and custody of the United States Postal Services within NY State, Mailed on 01/25/2019 via:

First Class Mail Envelope marked "Personal and Confidential".

(check all that apply)

- ☒ FIRST CLASS MAILING
☐ CERTIFIED MAILING
☐ RETURN RECEIPT REQUESTED
☐ OVERNIGHT MAILING

...and by certified mail marked "Personal and Confidential".

The Certified Mail Receipt Number (if applicable) is as follows:

().

Sworn to me on the

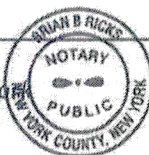
JAN 25 2019

Notary Public - State of New York

No.

Qualified in

Commission Expires:



BRIAN B RICKS
NOTARY PUBLIC STATE OF NEW YORK
No. 01R16383781
Qualified in New York County
My Commission Expires
November 26, 2022

Nasim Dehghani

JAN 25 2019

UNDISPUTED LEGAL, INC., 590 MADISON AVENUE, 21ST FLOOR, NEW YORK, NEW YORK, 10022

Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

INVOICE: 2977472
Issued: Jan 14, 2019

Manchanda Law Office, PLLC.
Rahul D. Manchanda, Esq.
30 Wall St SUITE # 8207 / 8TH FLOOR
New York, NY 10005

PAY TO:
Undisputed Legal Inc.
590 Madison Ave 21st floor
New York, NY 10022

Case: 150320/2019 Job: 2977472	Plaintiff / Petitioner: RAHUL MANCHANDA Defendant / Respondent: INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE, TAMMY LU, JACOB AYAD
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Item	Description	Cost	Quantity	Total
ROUTINE	IRS	\$100.00	1	\$100.00

Payment	Description	Amount Paid
Jan 14, 2019		(\$100.00)

Thanks for your business. Please pay the "Balance Due" within 10 days.	Total: \$100.00
	Amount Paid: (\$100.00)
	Balance Due: \$0.00

Undisputed Legal Inc. • 590 Madison Ave 21st floor, New York, NY 10022

Call: 212-203-8001 • Email: info@undisputedlegal.com • Visit: undisputedlegal.com

SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF NEW YORK,

Plaintiff / Petitioner:

RAHUL MANCHANDA

Defendant / Respondent:

INTERNAL REVENUE SERVICE, NYC DEPARTMENT OF FINANCE,
TAMMY LU, JACOB AYAD

AFFIDAVIT OF NON-SERVICE

Index No:
150320/2019

The undersigned being duly sworn, deposes and says; deponent is not a party herein, is over 18 years of age and located at 590 Madison Ave 21st floor, New York, NY 10022. That on Tue, Jan 22 2019 AT 04:02 PM AT 290 BROADWAY, NEW YORK, NY 10007 deponent served the within SUMMONS, COMPLAINT, EXHIBITS on INTERNAL REVENUE SERVICE

- ☐ Individual: by delivering a true copy of each to said defendant, personally; deponent knew the person so served to be the person described as said defendant therein.
- ☐ Corporation: _____ a defendant, therein named, by delivering a true copy of each to _____ personally, deponent knew said corporation so served to be the corporation described, and knew said individual to be _____ thereof.
- ☐ Suitable Person: by delivering thereat, a true copy of each to _____ a person of suitable age and discretion.
- ☐ Affixing to Door: by affixing a true copy of each to the door thereof, deponent was unable with due diligence to find defendant, or a person of suitable age or discretion thereat, having called thereon; at _____
- ☐ Mailing: Deponent also enclosed a copy of same, in a postpaid sealed wrapper properly addressed to said defendant at defendant's last known address, _____, and depositing said wrapper in a post office, official depository under the exclusive care and custody of the United States Post Office, department, with New York State. Mailed on _____.
- ☒ Non-Service: UNABLE TO SERVE DUE TO GOVERNMENT SHUTDOWN.
- ☐ Military Service: I asked the person spoken to whether defendant was in active military service of the United States or of NY, in any capacity whatever and received a negative reply. *Defendant wore ordinary civilian clothes and no military uniform.* The source of my information and the ground of my belief are the conversations and observations above narrated. Upon information and belief I have that the defendant is not in the military service of NY, or of the United States as that term is defined in either the State or in the Federal statutes.

Additional Comments:

1) Unsuccessful Attempt: Jan 17, 2019, 3:00 pm EST at Company: 290 BROADWAY, NEW YORK, NY 10007
IRS CLOSED DUE TO GOV'T SHUTDOWN.

2) Unsuccessful Attempt: Jan 18, 2019, 2:19 pm EST at Company: 290 BROADWAY, NEW YORK, NY 10007
UNABLE TO SERVE DUE TO GOVERNMENT SHUTDOWN.

3) Unsuccessful Attempt: Jan 22, 2019, 4:02 pm EST at Company: 290 BROADWAY, NEW YORK, NY 10007
UNABLE TO SERVE DUE TO GOVERNMENT SHUTDOWN.

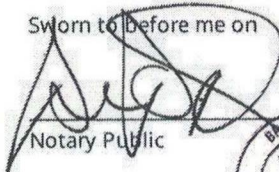
Description:

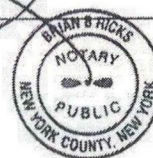
Age: _____ Ethnicity: _____ Gender: _____ Weight: _____
Height: _____ Hair: _____ Eyes: _____ Relationship: _____
Other _____

Sworn to before me on

JAN 25 2019


Michael Gorman
1381333


Notary Public



BRIAN B. RIGGS
NOTARY PUBLIC STATE OF NEW YORK
No. 01R16383781
Qualified in New York County
My Commission Expires
November 26, 2022



U.S. Department of Justice

Civil Division, Torts Branch
Federal Tort Claims Act StaffPost Office Box 888
Benjamin Franklin Station
Washington, D.C. 20044GKJ:HLSwann:hls
157-0-32-3

March 18, 2019

Mr. Rahul D. Manchanda
Manchanda Law Office, PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005Re: Administrative Tort Claim of Rahul D. Manchanda

Dear Mr. Manchanda:

This is in response to your administrative tort claim dated January 19, 2019, which you submitted to the Department of Justice (Department). The Department received the claim on January 29, 2019.

Because your claim concerns an alleged tort involving the Internal Revenue Service (IRS), I am forwarding the claim to that agency. All further communication on this matter should be directed to the IRS at the address listed below.

Very truly yours,

A handwritten signature in black ink, reading "Hope L. Swann", is written over the typed name.

HOPE L. SWANN
Paralegal Specialist
Civil Division, Torts Branchcc: Ms. Mary Ellan Krcha
Claims Manager
Internal Revenue Service
IRS Office of Chief Counsel
General Legal Services
CC:GLS:CLP
1111 Constitution Avenue, N.W.
Room 6404
Washington, D.C. 20224

From: MANCHANDA LAW OFFICE PLLC info@manchanda-law.com
Subject: Fwd: NYSCEF Notification: New York - Torts - Other -
<STIPULATION - SETTLEMENT (PRE RJJ)> 150320/2019 (RAHUL
MANCHANDA v. INTERNAL REVENUE SERVICE et al)
Date: Apr 24, 2019 at 4:12:53 PM
To: 18774874695@efaxsend.com
Bcc: info@manchanda-law.com

VIA FACSIMILE AND US MAIL

Claims Management
IRS Office of Chief Counsel, General Legal Services
Julie Barry, Chief
Claims, Labor & Personnel Law Branch (CC:GLS:CLP)
1111 Constitution Avenue, NW, Room 6404
Washington DC 20224
Tel: (202) 317-6999
Fax: (877) 487-4695
RE: FTCA CLAIM FOR DAMAGES IRS CLAIM NO 19-080

Dear IRS Claims Management Office:

Reference is made to the email below.

We have since settled with NYC Department of Taxation (your co-defendant) yesterday for \$12,500 on a \$53,000 plus total tax liability.

We reiterate that we would like to settle also with your office for the lump sum of \$20,000 on our total outstanding tax liability which was buried in year after year of repeated Offers in Compromise since at least 2008.

Please get back to us urgently so that we can resolve this matter without the need for further litigation.

As you know your answer was due on or about February 25, 2019 and we intend to move for a default judgment unless we can resolve this matter imminently.

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: www.manchanda-law.com/MT_Rahul.html

Ranked amongst Top Attorneys in the United States by Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://www.manchanda-law.com/ClientTestimonials.html>

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Download our Immigration Law Firm Brochure at <http://manchanda-law.com/MLO%20IMMIGRATION%20LAW%20BROCHURE.pdf>

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operating>

----- Forwarded Message -----

Subject: NYSCEF Notification: New York - Torts - Other - <STIPULATION - SETTLEMENT (PRE RJL)> 150320/2019 (RAHUL MANCHANDA v. INTERNAL REVENUE SERVICE et al)

Date: Wed, 24 Apr 2019 09:32:09 -0400

From: efile@nycourts.gov

To: iforster@law.nyc.gov, INFO@MANCHANDA-LAW.COM,
efile@nycourts.gov



New York County Supreme Court Notification of Filing 04/24/2019

The NYSCEF System has received documents from the filing user, IAN FORSTER , for the case listed below. Please retain this notification for your records.

Case Information

Index #: 150320/2019

Caption: RAHUL MANCHANDA v. INTERNAL REVENUE SERVICE et al

Assigned Case Judge: No Judge Assigned

Documents Received

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Email Address		iforster@law.nyc.gov
Doc #	Document	Received Date
6	<u>STIPULATION - SETTLEMENT (PRE RJJ)</u>	04/24/2019
7	<u>NO FEE AUTHORIZATION (LETTER/ORDER/ AFFIRMATION)</u>	04/24/2019

E-mail Service Notifications Sent

Name	
IAN FORSTER	
RAHUL MANCHANDA	INFO@MANCHANDA-LAW.COM

E-mail Service Notifications NOT Sent *

Party	Attorney
INTERNAL REVENUE SERVICE, Defendant/ Respondent	No Representation Recorded

* Court rules require hard copy service upon non-participating parties and attorneys who have opted-out or declined consent.

Filing User

IAN FORSTER | iforster@law.nyc.gov

NOTICE: This e-mail is intended only for the named recipient and for the purposes of the New

York State Courts E-Filing System. If you are neither the intended recipient nor a person designated to receive messages on behalf of the intended recipient, notify the sender immediately.

If you are unsure of the contents or origin of this email, it is advised to NOT click on any links provided. Instead, log into your NYSCEF account to access the documents referred to in this email. Thank you.



Hon. Milton A. Tingling, New York County Clerk and Clerk of the Supreme Court

Phone: 646-386-5956

Website: http://www.nycourts.gov/courts/1jd/supctmanh/county_clerk_operations.shtml

Subject: Manchanda v. NYC DOF

From: "Toews, Mark (Law)" <mtoews@law.nyc.gov>

Date: 2/22/2019, 2:01 PM

To: "'info@manchanda-law.com'" <info@manchanda-law.com>

CC: "Forster, Ian (Law)" <iforster@law.nyc.gov>

Mr. Manchanda: Please let me know whether you will stipulate to extending the deadline for the DOF and its employees to answer the complaint by 30 days (3/25).

As discussed, if you have correspondence or other documentation that you believe would shed further light on your dispute with DOF, please do forward that to me.

Thank you.

Mark Toews
Senior Counsel
General Litigation Division
New York City Law Department
212-356-0871

From: MANCHANDA LAW OFFICE PLLC info@manchanda-law.com
Subject: Re: Manchanda v. NYC DOF
Date: Feb 22, 2019 at 2:27:44 PM
To: Toews, Mark (Law) mtoews@law.nyc.gov
Cc: Forster, Ian (Law) iforster@law.nyc.gov, sarnaesq@aol.com
Bcc: info@manchanda-law.com

Hello Mr Toews:

Yes I have discussed this issue with my Of Counsel Attorney Dominic Sarna (cc'ed herein and with telephone number 516-491-0443) and we will agree to that 30 day extension to answer.

Please note that this extension does not extend to the IRS at this time.

If you hear from them please also let us know who their appointed counsel is.

Finally hopefully we can resolve our outstanding issues well before the time that your answer is due.

cc: Dominic Sarna, Esq.

Kind regards,

--

Rahul D. Manchanda, Esq.
Manchanda Law Office PLLC
30 Wall Street, 8th Floor
Suite 8207
New York, NY 10005
Tel: (212) 968-8600
Mob: (646) 645-0993
Fax: (212) 968-8601
Toll Free 24 Hour Hotline: (855) 207-7660
e-mail: rdm@manchanda-law.com
web: www.manchanda-law.com/MT_Rahul.html

Ranked amongst Top Attorneys in the United States by
Newsweek Magazine in 2012 and 2013.

Martindale Hubbell Client Champion Silver 2017 Award Winner.

Better Business Bureau Accredited Business A+ Rating.

Licensed New York State Real Estate Broker.

CLIENT TESTIMONIALS: <http://www.manchanda-law.com/ClientTestimonials.html>

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Download our Immigration Law Firm Brochure at <http://manchanda-law.com/MLO%20IMMIGRATION%20LAW%20BROCHURE.pdf>

Make A Payment Online At <https://secure.lawpay.com/pages/manchanda-law-office-pllc/operating>

On 2/22/2019 2:01 PM, Toews, Mark (Law) wrote:

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Thank you.

Mark Toews

Senior Counsel

General Litigation Division

New York City Law Department

212-356-0871